

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6533

BILL NUMBER: HB 1155

NOTE PREPARED: Jan 28, 2005

BILL AMENDED: Jan 27, 2005

SUBJECT: Cemetery Maintenance.

FIRST AUTHOR: Rep. Saunders

FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: **GENERAL**
 X DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: (Amended) This bill establishes the Pioneer Cemetery Account within the Cemetery and Burial Ground Trust Fund. It provides that if a fee is charged for a death certificate, an additional \$1 fee is imposed on the first death certificate issued to a person to be used by a county cemetery commission (commission) for maintenance of certain cemeteries. It also allows a commission to maintain certain cemeteries established before 1900.

The bill changes appointment requirements for commission members. It allows a commission to use certain tax revenue for township cemeteries and requires a commission to file an annual report with the Division of Historic Preservation and Archeology. It also requires township trustees to make an annual report to the commission.

The bill allows the commission to accept donations and maintain pauper burial records. It adds commission duties. It also provides that a private property owner who allows a person on the owner's land to access a cemetery is not liable, except for certain actions, for injuries to a person.

Effective Date: July 1, 2005.

Explanation of State Expenditures: (Revised) *Historic Cemetery Maintenance-* Because state money is to be used on cemeteries that qualify as historic structures, according to state statute, the Department of Historic Preservation and Archeology Review Board will be required to review the cemeteries before maintenance or other work could be performed. If a cemetery is listed on the State or National Register, is in a historic district, or is a state-owned property, the Board would be required to work further with the county cemetery commission

to ensure that preservation standards are met.

The Division of Historic Preservation and Archeology estimates that approximately 40 cemeteries are listed on the State or National Register, which would require additional review by the Board. It is unknown how many other cemeteries would need to be initially reviewed. According to the Division, the additional research and review processes would increase its workload.

Commissions' Annual Reports - Currently, county cemetery commissions file their annual reports with the Indiana Historical Bureau. This provision replaces the Bureau with the Division. Although this may increase the Division's workload, it should equally decrease the Bureau's workload.

Explanation of State Revenues: (Revised) *Pioneer Cemetery Account* - This bill creates a Pioneer Cemetery Account under the Cemetery and Burial Ground Trust Fund within the Division. Money generated from fees established by this bill is to be deposited in the Account for distribution at the local level. Money in the Account is annually appropriated to the Division and does not revert to the General Fund at the end of the fiscal year.

Explanation of Local Expenditures: (Revised) *Commissions' Duties* - This provision allows county cemetery commissions to accept donations of real property that contain certain cemeteries. Some cemetery land is assessed at a \$1/acre under cemetery classification law. If non-classified cemetery land is donated as well, then the assessed value of this land would be lost.

The commissions would be required to assist townships with restoration and maintenance of certain cemeteries and educate local officials and residents concerning legal requirements of certain cemeteries.

Background Information - Sixteen counties have cemetery commissions with budgets ranging from \$0 to \$30,000. The fiscal impact of this bill is indeterminable because it is not known how many additional cemeteries could be affected by this bill.

Explanation of Local Revenues: (Revised) *Death Certificate Fees* - The bill also establishes two new fees from which revenue will be deposited into the Account for distribution to county cemetery commissions.

A fee of \$1 is to be added to the first death certificate issued to a person when a local health department charges a fee for issuing a death certificate. This fee is to be collected in the same manner as the \$1 fee for coroners continuing education. Local health departments have been collecting the \$1 Coroners Continuing Education Fee at an average of 366,000 times per year. It is unknown how often the new \$1 pioneer cemetery account fee will be collected by local health departments.

A \$1 fee is also to be collected for the first death certificate issued to a person by the Division of Vital Records of the State Department of Health. The Department of Health estimates that an average of 7,000 death certificates are issued each year. It is unknown how often the \$1 pioneer cemetery account fee will be collected by the Division of Vital Records.

County cemetery commissions may use the money to maintain and repair certain cemeteries, purchase land that contains certain cemeteries, and replace and repair tombstones and grave markers in certain cemeteries.

Township Cemeteries - This provision allows townships that maintain certain cemeteries to request an annual tax levy for cemetery maintenance purposes. The levy may not exceed \$0.50 per \$100 of assessed value. The

fiscal impact of this provision is dependent on local action.

State Agencies Affected: Division of Historic Preservation and Archeology, Department of Natural Resources; Vital Records, State Department of Health; Indiana Historical Bureau.

Local Agencies Affected: County cemetery commissions; local health departments.

Information Sources: Jeannie Regan-Dinius, Division of Historic Preservation and Archeology, Department of Natural Resources, 317-234-1268; Rick Jones, State Archaeologist, Division of Historic Preservation and Archeology, Department of Natural Resources, (317) 233-0953; Zach Cattell, State Department of Health, 317-233-2170; Lisa Barker, Indiana State Coroners Training Board, 887-692-7284; and Indiana Historical Bureau.

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